



South Carolina  
Department of Education  
Together, we can.

County/District: \_\_\_\_\_

District's Food Service Indirect Cost Rate: \_\_\_\_\_

**MEMORANDUM NO.:** 3

**TO:** County and District Superintendents of Schools  
County and District School Food Service Directors/Supervisors

**FROM:** Todd A. Bedenbaugh, Interim Director  
Office of School Food Services and Nutrition

**DATE:** September 12, 2008

**RE:** Indirect Cost Rate for 2008-09

The Office of Finance has issued the indirect cost rates for 2008-09 to school districts. A special rate is calculated for school food service programs. The rate for your district is as shown above.